

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION, :  
: Plaintiff, :  
: v. : No. 12 Civ. 6421 (KMK)(JCM)  
: :  
EDWARD BRONSON and :  
E-LIONHEART ASSOCIATES, LLC, :  
d/b/a FAIRHILLS CAPITAL, :  
: Defendants, :  
and :  
FAIRHILLS CAPITAL, INC., :  
: Relief Defendant. :  
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**DECLARATION OF KEVIN P. MCGRATH**

**Kevin P. McGrath**, hereby declares the following to be true and correct:

1. I am an attorney for Plaintiff United States Securities and Exchange Commission (“SEC”), and am counsel of record in this case. I make this Declaration in support of the SEC’s Motion for Summary Judgment. The documents referenced herein are true and correct copies of the document described.

2. Attached hereto as Exhibit 1 is Defendants’ Amended Answer, Docket No. 116, filed in this case on October 5, 2015.

3. Attached hereto as Exhibit 2 are excerpts from the deposition of Defendant Edward Bronson dated March 25, 2016, and Exhibits 1 – 10, 12, 14, 17, 19, 22, 23 – 28, 30, 35 – 37, and placeholders for 44 – 47 thereto. For reasons of data size, Exhibit 2 has been broken into four files, the first being the deposition excerpts, the second being Exhibits 1 – 10, 12, 14, 17, 19,

and 22, the third being Exhibits 23 – 28, 30, and 35 – 37, and the fourth being the placeholders for Exhibits 44 – 47. The SEC seeks leave to file Exhibits 44 – 47 under seal, as they are tax returns and are replete with highly confidential financial information and personally identifiable information.

4. Attached hereto as Exhibit 3 are excerpt from the deposition of Mark Grober dated March 9, 2016, and Exhibits 45 & 53 thereto.

5. Attached hereto as Exhibit 4 are excerpts from the deposition of Evan Solomon dated March 9, 2016.

6. Attached hereto as Exhibit 5 are excerpts from the depositions of Janine Losino dated June 2 and 15, 2015, and Exhibits 3 – 5, 8, 10, and 12 thereto.

7. Attached hereto as Exhibit 6 is the Declaration of Richard Stilitino executed on March 3, 2016.

8. Attached hereto as Exhibit 7 is an Interpretative Opinion from the Investor Protection Unit of the Delaware Department of Justice dated March 28, 2016, signed by Gregory C. Strong, Investor Protection Director.

9. Attached hereto as Exhibit 8 is copy of a check from Keith T. and Lisa M. Cheatham in the amount of \$10,000.00, made out to Defendant E-Lionheart Associates, LLC.

10. Attached hereto as Exhibit 9 is a copy of a check from Michael Morris dated June 9, 2009 in the amount of \$100,000.00, made out to Defendant E-Lionheart Associates.

11. Attached hereto as Exhibit 10 is a copy of the Second Amended Complaint in the matter *SEC v. Greenstone Holdings, Inc.*, 1:10-cv-01302 (S.D.N.Y., Feb. 10, 2011) (Docket No. 107).

12. Attached hereto as Exhibit 11 are 64 Attestations of Larry Mills, Records & Information Specialist for the SEC, dated March 16, 20, & 22, 2016, and June 9, 2016.

13. Attached hereto as Exhibit 12 is the Attestation of Faith Umoren-Udo, Registration Specialist for the Investor Protection Unit of the Delaware Department of Justice.

14. Attached hereto as Exhibit 13 is a placeholder for the federal and New York State tax returns for Defendant Edward Bronson for 2011. The SEC is seeking permission to file this document under seal.

I hereby declare, under penalty of perjury, that the foregoing is true and correct.

/s/ Kevin P. McGrath  
Kevin P. McGrath

Executed on June 10, 2016.